

**Information for Exam 2: The exam will be weighted approximately as follows:**

Chapter 5: 40%

Chapter 6: 25%

Chapter 7: 35%

The exam will consist of 40 equally weighted questions . There will be significantly more calculations than on Exam 1; be sure to bring a basic 4+function calculator with you to the exam; more advanced calculators will not be allowed.

The questions will be multiple choice, matching and true/false questions.

**Sample Exam Questions for Chapter 5:**

1. A company had sales of \$350,000, and cost of goods sold of \$200,000. Its gross profit equals \$550,000.  
A. True  
B. False
2. The terms 2/10, n/30 imply that the seller offers the purchaser a 2% cash discount if the amount is paid within 10 days of the invoice date. Otherwise, the full amount is due in 30 days.  
A. True  
B. False
3. If goods are shipped FOB shipping point, the seller does not record revenue from the sale until the goods arrive at their destination because the transaction is not complete until that point.  
A. True  
B. False
4. A company purchased \$1,800 of merchandise on December 5. On December 7, it returned \$200 worth of merchandise. On December 8, it paid the balance in full, taking a 2% discount. The amount of the cash paid on December 8 equals:  
A. \$ 200.  
B. \$1,564.  
C. \$1,568.  
D. \$1,600.  
E. \$1,800.

**The following information is for the next 5 questions**

Match the following terms A through E with the appropriate definition.

A. Gross profit

B. Periodic inventory system

C. Perpetual inventory system

D. Purchase discount

E. Selling expenses

5. An accounting method that continually updates accounting records for merchandise transactions.
6. An accounting method that updates the accounting records for merchandise transactions only at the end of a period.
7. The expenses of promoting sales, by displaying and advertising merchandise, making sales, and delivering goods to customers.
8. A cash discount taken by a company for paying its account payable within the discount period.
9. Net sales less cost of goods sold.

# Mcgraw Hill Accounting Midterm

**Ober**



## **McGraw Hill Accounting Midterm:**

**McGraw-Hill Education 500 Financial Accounting and Reporting Questions for the CPA Exam** Frimette Kass-Shraibman,Vijay Sampath,Denise M. Stefano,Darrel Surett,2014-10-31 Publisher's Note Products purchased from Third Party sellers are not guaranteed by the publisher for quality authenticity or access to any online entitlements included with the product 500 Ways to Achieve Your Highest Score We want you to succeed on the financial accounting and reporting portion of the CPA Exam That's why we've selected these 500 questions to help you study more effectively use your preparation time wisely and get your best score These questions are similar to the ones you'll find on the CPA Exam so you will know what to expect on test day Each question includes a concise easy to follow explanation in the answer key for your full understanding of the concepts Whether you have been studying all year or are doing a last minute review McGraw Hill 500 Financial Accounting and Reporting Questions for the CPA Exam will help you achieve the high score you desire Sharpen your subject knowledge strengthen your thinking skills and build your test taking confidence with 500 CPA Exam style questions Full explanations for each question in the answer key A format parallel to that of the CPA Exam *The McGraw-Hill 36-Hour Accounting Course, 4th Ed* Robert L. Dixon,Harold E. Arnett,Howard Davidoff,2007-07-16 Quickly get up to speed in all basic accounting principles and procedures and apply that knowledge to real world financial decisions and requests The McGraw Hill 36 Hour Accounting Course has been the gold standard for anyone looking for a fast no nonsense primer in all the fundamentals of financial managerial and tax accounting concepts Now thoroughly revised and updated the fourth edition features new coverage of the technological developments in the field the recent sweeping tax reforms and the latest Financial Accounting Standards Board pronouncements The McGraw Hill 36 Hour Accounting Course offers such up to date coverage as Complete analysis of the current trends in computer hardware and accounting software Coverage of current tax issues such as the revision of tax rate structure new deductions and credits for higher education costs and taxation of Social Security benefits New test problems throughout to help you gauge your progress as well as a final exam that can earn you a Certificate of Achievement Complete with a doable study plan The McGraw Hill 36 Hour Accounting Course is your fast track to easily mastering the essentials of accounting in the shortest time possible McGraw-Hill Education 2,000 Review Questions for the CPA Exam Denise M. Stefano,Darrel Surett,2016-10-14 Publisher's Note Products purchased from Third Party sellers are not guaranteed by the publisher for quality authenticity or access to any online entitlements included with the product Sharpen your skills and prepare for the CPA Exam with a wealth of essential facts in a fast and easy Q A format Get the question and answer practice you need with 2 000 Review Questions for the CPA Exam Organized for easy reference and intensive practice the questions cover all essential topics This book provides thorough coverage of the four sections of the CPA Exam Auditing and Attestation Business Environment and Concepts Financial Accounting and Reporting and Regulation The 2 000 practice questions are similar to the exam questions so you will know

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